

**Proprietary Funds**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2005**

	<b>Business-type Activities Enterprise Funds</b>		
	Consolidated Codes Enforcement Fund	Fire Services Fund	Corrections Center Fund
Cash flows from operations:			
Receipts from customers	\$ 9,949,861	\$ 12,931,001	\$ 35,168,883
Premiums received	---	---	---
Cash payments to suppliers	(2,961,178)	(654,250)	(10,168,866)
Cash payments to employees	(9,486,849)	(10,121,257)	(31,111,417)
Claims paid	---	---	---
Net cash provided by (used in) operating activities	(2,498,166)	2,155,494	(6,111,400)
Cash flows from noncapital financing activities:			
Transfers from other funds	127,646	---	9,149,618
Transfers to other funds	(1,451,983)	(600,000)	(2,700,000)
Advances from other funds repayment	---	(450,602)	---
Interest on advance from other funds	---	(149,398)	---
Net cash provided by (used in) noncapital financing activities	(1,324,337)	(1,200,000)	6,449,618
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(197,504)	---	(113,039)
Proceeds from sale of capital assets	5,751	---	---
Capital lease obligation payments	---	(69,119)	---
Interest paid	---	(41,870)	(225,179)
Net cash used in capital and related financing activities	(191,753)	(110,989)	(338,218)
Cash flows from investing activities:			
Interest income	270,209	12,831	---
Net cash provided by (used in) investing activities	270,209	12,831	---
Net increase (decrease) in cash and cash equivalents	(3,744,047)	857,336	---
Cash and cash equivalents, June 30, 2004	12,585,345	142,533	---
Cash and cash equivalents, June 30, 2005	\$ 8,841,298	\$ 999,869	\$ ---

The notes to the financial statements are an integral part of this statement.

		<b>Governmental Activities- Internal Service Funds</b>	
<u>Total</u>			
\$	58,049,745	\$	5,189,761
	---		63,143,662
	(13,784,294)		(9,756,457)
	(50,719,523)		(1,063,515)
	---		(50,535,385)
	<u>(6,454,072)</u>		<u>6,978,066</u>
	9,277,264		379,009
	(4,751,983)		(992,737)
	(450,602)		---
	(149,398)		---
	<u>3,925,281</u>		<u>(613,728)</u>
	(310,543)		(41,978)
	5,751		---
	(69,119)		---
	<u>(267,049)</u>		<u>---</u>
	<u>(640,960)</u>		<u>(41,978)</u>
	<u>283,040</u>		<u>31,509</u>
	<u>283,040</u>		<u>31,509</u>
	(2,886,711)		6,353,869
	<u>12,727,878</u>		<u>22,350,186</u>
\$	<u>9,841,167</u>	\$	<u>28,704,055</u>
		(continued)	

**Proprietary Funds**  
**Statement of Cash Flows (continued)**  
**For the Year Ended June 30, 2005**

	<b>Business-type Activities   Enterprise Funds</b>		
	<b>Consolidated Codes Enforcement Fund</b>	<b>Fire Services Fund</b>	<b>Corrections Center Fund</b>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (loss)	<u>\$ (2,697,400)</u>	<u>\$ 1,936,823</u>	<u>\$ (8,932,536)</u>
Adjustments:			
Depreciation	249,058	307,377	1,063,267
Changes in assets and liabilities:			
Accounts payable and accrued liabilities	(312)	40,367	135,747
Sick and annual leave	(33,069)	(96,467)	(137,362)
Deferred revenue	23,834	---	---
Insurance claims payable	---	---	---
Deposits	8,100	---	---
Accounts receivable and accrued revenues	(48,377)	(32,606)	1,759,484
Inventories	---	---	---
Total adjustments	<u>199,234</u>	<u>218,671</u>	<u>2,821,136</u>
Net cash provided by (used in) operating activities	<u><u>\$ (2,498,166)</u></u>	<u><u>\$ 2,155,494</u></u>	<u><u>\$ (6,111,400)</u></u>
Noncash investing, capital, and financing activities:			
Increase in advance from General Fund		\$ 1,305,814	
Decrease in unrestricted fund equity		\$ (1,305,814)	
Assets received from Capital Projects Fund			\$ 471,025

The notes to the financial statements are an integral part of this statement.

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		<b>Governmental Activities- Internal Service Funds</b>
	<u>Total</u>	
	<u>\$ (9,693,113)</u>	<u>\$ 8,743,030</u>
	1,619,702	94,454
	175,802	(140,731)
	(266,898)	(153,340)
	23,834	(65,594)
	---	(1,517,140)
	8,100	(120,638)
	1,678,501	175,519
	<u>---</u>	<u>(37,494)</u>
	<u>3,239,041</u>	<u>(1,764,964)</u>
	<u><u>\$ (6,454,072)</u></u>	<u><u>\$ 6,978,066</u></u>